

## Maine Revenue Services

### Corporate Unitary Questionnaire

The following questions pertain to the relationship between \_\_\_\_\_  
and each of the affiliated companies for the years \_\_\_\_\_ through \_\_\_\_\_

Affiliated Companies:

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**DIRECTIONS:** Please insert the number of the appropriate affiliate in the proper response block for each question.

	Yes	No	Statement Attached
1. Did the parent purchase the affiliate?			
2. Did the parent form the affiliate?			
3. Does the affiliate provide an element of vertical integration for the parent?			
4. Is the affiliate engaged in one specific function (e.g., exploration, transportation, processing, refining, manufacturing, or marketing) for the group?			
5. Does the parent make the decision on or approve any major purchase contract for the affiliate?			
6. Does the parent purchase raw materials for the affiliate?			
7. Does the parent purchase inventory for the affiliate?			
8. Does the parent purchase office equipment and supplies for the affiliate?			
9. Does the parent obtain discounts or other benefits from volume purchases of raw materials or inventory?			
10. Do the parent and the affiliate sell common or similar products?			
11. Do the parent and affiliate make intercompany sales?			
12. Do the parent and affiliate have common customers?			

	Yes	No	Statement Attached
13. Are there any common shipping or transportation services?			
14. Do the sales and service staffs of the parent perform the same functions for the affiliate?			
15. Do the parent and affiliate have common personnel policies and procedures?			
16. Are employees transferred from the parent to the affiliate or from the affiliate to the parent?			
17. Is there a common or similar pension plan for employees of both the parent and affiliate?			
18. Are common group insurance plans available for employees of both the parent and the affiliate?			
19. Do the parent and the affiliate utilize a common or similar worker's compensation insurance policy?			
20. Do the parent and the affiliate share a common labor union or bargaining unit?			
21. Do the parent and the affiliate have common hiring policies or pre-employment tests or screening procedures?			
22. Do the parent and the affiliate have any common training programs?			
23. Do executives of the parent travel to locations of the affiliate?			
24. Do executives from locations of the affiliate travel to the corporate headquarters or other locations of the parent?			
25. Do the parent and the affiliate utilize or share common research and development facilities?			
26. Does the parent perform the research and development for the affiliate?			
27. Do the parent and affiliate utilize common planning, engineering, and research and development data?			
28. Do the parent and the affiliate use any common designs, patents, or patterns?			
29. Do the parent and the affiliate advertise its products under a common brand name, company name, symbol or trademark, regardless of which company produces, sell, services, or fabricates the products?			
30. Does such brand name, company name, symbol or trademark appear on the stationery of the parent and the affiliate?			
31. Does the parent pay for the affiliates advertising?			
32. Does the parent perform the accounting function for the affiliate?			

	Yes	No	Statement Attached
33. Do the parent and affiliate use the same chart of accounts?			
34. Do the parent and affiliate use the same data processing system?			
35. Are the accounting reports for the affiliate prepared by the parent or by the parent's data processing system?			
36. Does the affiliate prepare any operations reports for use by the parent?			
37. Do the parent and the affiliate use the same CPA firm?			
38. Does the parent prepare income tax returns for the affiliate?			
39. Is the payroll prepared by the parent or the parent's data processing system for the affiliate?			
40. Does the parent guarantee loans for the affiliate?			
41. Does the parent approve loans for the affiliate?			
42. Do the parent and the affiliate loan or advance money to each other, either by direct loans or intercompany receivable accounts?			
43. Do the parent and affiliate have a written agreement regarding these loans or finances?			
44. Do the parent and the affiliate have any common officers or directors?			
45. Are there any intercompany dividends?			
46. Does the Board of Directors of the parent control the amount and/or distribution of the dividends by the affiliate?			
47. If the affiliate pays dividends to the parent, are these funds segregated from the general funds of the parent?			
48. Does the Board of Directors of the parent approve the major expenditures of the affiliate (i.e. capital expenditures, expansions, etc.)?			
49. Do the parent and affiliate share any common selling facilities?			
50. Do the parent and affiliate share any common manufacturing facilities?			
51. Do the parent and the affiliate share any common storage facilities?			
52. Do the parent and the affiliate share any common transportation facilities?			

	Yes	No	Statement Attached
53. Do the parent and the affiliate share any common office facilities?			
54. Are casualty insurance policies for any common facilities administered by the parent?			
55. Are there any written lease agreements for any of these common facilities?			
56. Are there any intercompany rents or other intercompany charges between the parent and the affiliate?			
57. Does the parent approve/sign contracts for the affiliate?			
58. Are management fees paid by the affiliate to the parent?			
59. Is the affiliate charged by the parent for data processing or other administrative-type functions?			
60. Does any internal committee of the parent plan or monitor any aspect of the affiliate's operations?			
61. Is a portion of the parent's centralized overhead cost allocated to the affiliate for accounting purposes?			
62. Do the internal auditors for the parent perform the same function for the affiliate?			
63. Does the parent provide legal services for the affiliate?			
64. Does the parent approve promotions, salary increases, bonuses, etc. of the affiliate's management personnel?			
65. Does the parent establish goals or formulate policies for the affiliate?			

### SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this questionnaire including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

_____	_____	_____
(Date)	(Signature)	(Title)
_____	_____	_____
(Phone)	(Print Name)	(Company)

A unitary business is characterized by a unity of ownership, functional integration, centralization of management and economies of scale. This questionnaire may be used to help determine the degree to which these characteristics exist. The questions should be analyzed for their cumulative effect, not individually. If, after completing this form, a question still exists regarding unitary activity, call Maine Revenue Services at 207-624-9670 for clarification. If you would like a determination regarding a potential unitary business, submit this completed form to Maine Revenue Services, Income/Estate Tax Division, P.O. Box 1062, Augusta, ME 04332-1062.